

SCHOOL/MADRASAH OPERATIONAL ASSISTANCE POLICY

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Abstract

A government program called School Operational Assistance (BOS) finances the non-staffing expenses of basic education units, which carry out the mandatory education curriculum. BOS seeks to reduce the financial strain on society in order to Nine years of high-quality schooling are required. BOS monies must be utilized in accordance with their intended usage, which is to funding every school activity without wasting money. In favor of An information system is developed to manage School Operational Assistance (BOS) monies in schools. As a result, this information system's design was made to facilitate data generation. timely, accurate, and comprehensive financial reporting. The purpose of this study was to develop an information system for aid fund management. and Design Methods (SSADM) as well as the idea of the Work System Framework (WSF). The creation of an Information System for the Management of Assistance Funds is the outcome of this study. The advantages of this study are for offer answers and facilitate the BOS School Management Team's execution of procedures. which is real.

Keywords: School Operational Assistance Fund Management Information System, Structured System and Design Method, Work System Framework.

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INTRODUCTION

Education is one of the main keys in striving for the progress of the nation and state. The relationship between the government, society and other parties plays an important role in efforts to improve the quality of society in Indonesia, especially in terms of improving the quality of education and equal distribution of public education in all corners of the region. So that the development of education is not just the responsibility of the government, but the community also has the same responsibility in developing education, both in terms of personnel, facilities and infrastructure, as well as in terms of financing education. Equality of education between villages and cities, increasing access and quality of education can help society achieve better development and development. As financial support for schools and madrasas, the government finally allocated School Operational Assistance (BOS) funds, namely government funding for schools.

This is based on three basic legal regulations regarding the latest BOS fund policy in 2022 as reported by NTBPOS. Com. First, Minister of Finance Regulation (PMK) Number 119/PMK.07/2022, where the regulation regulates the Management of Non-Physical Special Allocation Funds. The PMK is further explained in the Distribution Mechanism and Distribution Stages (Ntbpos.com, 2022). Second, Minister of Education

and Culture Regulation Number 2 of 2022 concerning BOP PAUD, BOS and BOP Equal Education Funds. Meanwhile, the Minister of Education and Culture Regulation focuses more on targets, terms and criteria for recipients, use of BOS funds (Ntbpos.com, 2022). Third, Minister of Home Affairs Regulation Number 24 of 2020 concerning Management of BOS Funds in Regional Governments (Pemda), Minister of Home Affairs Regulation Number 27 of 2021 concerning Guidelines for Preparing Regional Revenue and Expenditure Budgets for the 2022 Fiscal Year, and finally Minister of Home Affairs Regulation Number 24 of 2020 concerning Management of BOS Recording, Administration and Financial Accountability for 2022 (Ntbpos.com, 2022).

Meanwhile, the legal basis for managing BOS funds in schools or madrasas under the Ministry of Religion is contained in the Decree of the Director General of Islamic Education Number 6065 of 2021 concerning Technical Instructions for Management of Educational Operational Assistance and School Operational Assistance in Madrasas for the 2022 Fiscal Year.

RESEARCH METHODS

The research I carried out included I types of research, literature studies, which I carried out on previous research which was relevant to collecting information.

RESULTS AND DISCUSSION

Results

Definition of School/Madrasah Operational Assistance Policy

Entymologically, the term public policy consists of two syllables, namely policy or plicy in his book Poerwadarmita, Indonesian General Dictionary (1984: 138): interpreted with several meanings, intelligence, skill and wisdom. Based on the definition contained in the General Indonesian Language Commission (KUBI), policy is defined as follows: "Policy is a framework of concepts and principles which form the outline and basis of plans in the implementation of work, leadership and ways of acting (government, organizations and others); a statement of ideals, goals, principles and intentions as guidelines for management in an effort to achieve targets." There are many opinions expressed by policy experts regarding the meaning of public policy, and none of them are wrong and complement each other.

The various views of experts in defining public policy prove that public policy cannot be interpreted uniformly. Each expert has a different perspective and meaning. However, policy is generally interpreted as, a "series of actions determined and carried out or not carried out by the government which has a specific goal or is oriented towards the interests of the whole people, so the people's interests are the whole combination and crystallization of the opinions, desires and demands of the people. interests of the whole people, so the people's interests are the whole mix and crystallization of the opinions, desires and demands of the people.

So that schools can carry out learning better students, the government provides assistance, namely by organizing program in the form of a grant which is then referred to as the Assistance Fund School Operations (ITJEN KEMENDIKBUDRISTEK, 2022). According to Article 1 Paragraph (1) Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021, the School Operational Assistance Fund

(BOS) is a fund that used primarily to fund non-personnel expenditures for educational units

elementary and secondary as implementers of the compulsory education program and it may be possible to fund several other activities in accordance with the provisions of applicable laws and regulations (Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021).

The use of School Operational Assistance Funds (BOS) is an implementation of financing to fulfill deficiencies or complement madrasah operational activities, in carrying out services in the education sector with the aim of improving the quality of education.

Ministry of Religion of the Republic of Indonesia (2010:45) Surah Al-Furqon: 67, which talks about the importance of efficiency in finances: And those who when they spend (wealth), they are not excessive, and are not (also) stingy, and are (continued givers) in the middle between those things.

وَالَّذِينَ إِذَا أَنْفَقُوا لَمْ يُسْرِفُوا وَلَمْ يَقْتُرُوا وَكَانَ بَيْنَ ذَلِكَ قَوَامًا

Meaning: And, people who when giving are not excessive and are not (also) stingy. (Their impact) is halfway between the two. (Q.S. al-Furqan: 67)

Department of Religion of the Republic of Indonesia (2010:50) From the above verse, it is explained that another good characteristic of believers is that in spending their wealth they are neither wasteful nor stingy, but still maintain a balance between these two bad qualities.

In the hadith of the Prophet, it is explained again as follows:

عَنْ عَبْدِ اللَّهِ قَالَ قَالَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ عَلَيْكُمْ بِالصِّدْقِ فَإِنَّ الصِّدْقَ يَهْدِي إِلَى الْبِرِّ وَإِنَّ الْبِرَّ يَهْدِي إِلَى الْجَنَّةِ وَمَا يَزَالُ الرَّجُلُ يَصْدُقُ وَيَتَحَرَّى الصِّدْقَ حَتَّى يُكْتَبَ عِنْدَ اللَّهِ صِدِّيقًا وَإِيَّاكُمْ وَالْكَذِبَ فَإِنَّ الْكَذِبَ يَهْدِي إِلَى الْفُجُورِ وَإِنَّ الْفُجُورَ يَهْدِي إِلَى النَّارِ وَمَا يَزَالُ الرَّجُلُ يَكْذِبُ وَيَتَحَرَّى الْكَذِبَ حَتَّى يُكْتَبَ عِنْدَ اللَّهِ كَذَّابًا

Meaning: From 'Abdullah bin Mas'ud r.a. (narrated) he said: The Messenger of Allah said: You should always be honest, because honesty leads to goodness, and goodness leads a person to heaven. If a person always acts honestly and continues to choose to be honest, he will be recorded with Allah as an honest person. Stay away from lying, because lies lead someone to evil, and evil leads someone to hell. If someone always lies and chooses lies, he will be recorded with Allah as a liar (liar) [H.R. al-Bukhari and Muslim].

From Suaramuhammadiyah's article, the BOS fund manager is the party who receives the mandate, so he must carry out the BOS funds as entrusted, namely in accordance with the Regulation of the Minister of Education and Culture. BOS fund managers must be as honest as possible in providing reports and be honest, including when there are remaining BOS funds. The remaining BOS funds can still be used by the managing school as long as it does not violate existing regulations, especially Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020 Article 12 Paragraph (1) point c. finance activities that are not a school priority. This means that the remaining BOS funds must be used for activities that are the school's priority. BOS fund managers will be held accountable not only in this world but also in the afterlife.

Policy options There are several fundamental problems in achieving effective management of BOS funds. In resolving these various madrasa problems, several alternative solutions need to be sought and developed by the school, government and other related parties.

1. provide training and guidance to schools and education staff regarding the correct procedures for managing BOS funds. Teachers and administrative staff need to understand the applicable regulations and procedures, including procedures for submitting requests and reporting to improve the quality of education. By allocating funds to improve school facilities, purchase quality textbooks, and develop better curricula, we will be able to achieve higher educational standards and measure student achievement on a regular basis.

2. Participation of the community, parents of students, and related parties to file complaints if they find violations or misuse of BOS funds. In making decisions about the use of BOS funds and providing full transparency to them about how these funds are used because it involves the school committee in the socialization and decision-making process related to BOS funds.

3. Transparency, accountability and supervision of schools which are required to implement a strict accountability system in the use of BOS funds. This includes regular monitoring and reporting on the use of funds to the government and school committees. This policy aims to ensure that BOS funds are used appropriately and in accordance with educational objectives. Emphasizing the importance of transparency in the use of BOS funds to all related parties. The Government monitoring team from the Kerinci Regency Ministry of Religion Office must actively communicate and provide information to the public about the use of funds to develop an online monitoring system that allows the authorities to track the use of BOS funds in real-time. This system must be easily accessible to the public to increase transparency. Establish a supervisory committee or independent supervisory team consisting of representatives from the community and local government, which will later be tasked with monitoring the use of BOS funds at the madrasah level.

4. Regular and ongoing performance evaluation. Conduct regular evaluations of school performance, including student academic achievement, to ensure that BOS funds have a positive impact on education. The results of this evaluation should be used to make improvements to the BOS program to ensure its effectiveness and make improvements where necessary. This evaluation can be used to identify problems and opportunities for improvement later.

Education Financing Management Policy in the Management of Madrasah Bosses

There are four things that must be considered in managing BOS funds, namely efficiency, effectiveness, transparency and accountability. Efficiency means that funds collected by madrasas or schools must be based on needs and the appropriateness of the objectives of BOS funds. The effectiveness referred to is the standard use of BOS funds in order to assist schools or madrasas in realizing planned programs. Transparency is openness in the management of BOS funds and measurable accountability to the extent to which the management and use of BOS funds can be accounted for both morally and formally.

In order to manage School Operational Assistance (BOS) funds well, effectively and healthily, several policies in this regard must be implemented, one of which is that they must be handled carefully. Educational financial management, including BOS, must

be carried out in a transparent and accountable manner, in accordance with Decree of the Minister of National Education 053/U/2001. Therefore, steps are taken to control, supervise and finance education.

Management of BOS funds must also comply with all applicable regulations, especially those contained in Minister of Education and Culture Regulation Number 26 of 2017 concerning BOS Technical Guidelines which covers everything from the planning stage to the accountability and evaluation stage. To implement the BOS program, the government developed a book entitled Technical Guidelines for the Use and Accountability of BOS Funds (Hidayat et.al., 2019). This is a strategy for managing BOS funds to be effective and efficient, namely in accordance with technical instructions, including in accordance with the eight standards for the use of BOS funds. This was stated by Elyanti Fitri, who is the Head of Madrasah Ibtidaiyah Negeri 2 Kerinci as follows: "The strategy used is that the use of BOS funds must be in accordance with technical guidelines and in accordance with 8 standards for the use or flow of BOS funds, namely: Graduation Competency Development, Content Standards Development, Process Standards Development, Educator and Education Personnel Development, Facilities and Infrastructure Development, Management Standards Development, Financing Standards Development, Assessment System Development and implementation. So use BOS funds will be effective if they comply with technical guidelines and 8 standards for their use" (Fitri, 2023).

Education financing management policies, including BOS management, are carried out in three stages, namely:

1. Planning Stage

Planning is the process of thinking about and developing plans or initiatives to achieve certain goals (Bafadal, 2004). Considering that planning is an activity that includes setting goals and priorities as well as elaborating objectives in accordance with operational activities, it is necessary to create a work plan that balances the needs of the madrasah with the BOS budget for the madrasah. Organizing, controlling and supervising education are all guided by planning

The right target use of money will be obtained through careful planning. (Asfila, Ar, & Usman, 2015). Every school or in this case a madrasah has the authority and decision-making power to manage BOS money as effectively as possible taking into account the institutional situation. In this way, schools can organize and plan how to use money according to their needs, of course also with supervision from the community, so that the use of BOS funds becomes more effective and efficient. Planning BOS funding sources is determining the school budget, then determining any requirements or initiatives that the institution will implement to ensure a smooth and effective learning and learning experience. The treasurer, the authorized teachers' council, and the school committee support the madrasah principal, who in this case plays an important role in the creation of the madrasah program and in the creation of the school's activity budget.

2. Implementation Stage

There are three stages of implementation: allocating funds, using funds, and allocating funds to madrasahs. Madrasahs are required to comply with the technical instructions provided by the Ministry of Religion in using BOS money. In allocating BOS funds to educational institutions, data verification procedures or guaranteeing the accuracy of student data are crucial. When a school receives BOS funds, this needs to

be done (Indonesian Directorate General of Education, n.d.). Madrasahs must first submit a Madrasah Budget Activity Plan (RKAM) before they can allocate BOS money. Madrasahs can handle BOS funds well after they are disbursed according to plan.

In the planning stage using BOS funds, what must involve teachers and school committees in the first planning stage is to prepare the madrasah activity plan and budget (RKAM). The preparation of this RKAM is the result of a madrasah self-evaluation (EDM) (Harianto, 2023), this aims to ensure that the activities carried out over the next year are free from errors. Next is the publication and socialization of the BOS fund program to parents of students at the beginning of the semester, as well as updating student data, because the standard for calculating the amount of BOS funds depends on the number of students (Sumarni, 2014). The implementation process is to use the BOS fund allocation according to its designation which is used for non-personnel expenditure needs and of course in accordance with the RKAM that has been prepared previously by the Madrasah (Harianto, 2023). In accordance with needs, transparent to all parties and absolute responsibility for spending BOS funds (Zubirman, 2023).

3. Supervision Stage

The purpose of supervision is to ensure that educational resources and budgets are used effectively and efficiently and meet stated objectives. Management of BOS funds is absolute and must be supervised by all operating system components capable of moving effectively and efficiently. All elements or components of supervision consist of the district Ministry of Religion offices and provincial regional offices as well as the central inspector general at the Indonesian Ministry of Religion (Harianto, 2023)

Therefore, the government has developed detailed technical supervision regarding the use of BOS funds. To support the existing control system at that time, monitoring was designed as a method that had to be followed carefully and critically for project financing in general and the use of BOS money in particular. (Sumarni, 2014). The team consists of provincial, district, committee, teacher and 324 community BOS monitoring teams (Tistiarni, 2023). The quality of education cost management, including BOS, can be seen from bookkeeping, inspection and reporting.

BOS Program in Improving the Quality of Madrasah Education

A person's character and unclear control mechanisms are the two main causes of fraud in the management of BOS funds. Therefore, dividing the work so that no one holds two roles at once is the best way to improve the control system for the successful administration of BOS funds, which of course also continues to encourage socialization. Based on observations, the BOS program in improving the quality of Madrasah education must:

1. Right on target

What this means is the accuracy of the BOS program's targets for program participants to improve the quality of madrasa education. Effectiveness is the suitability of the output to the stated objectives. There are three targets for BOS funds, namely madrasahs, teachers and students. For madrasahs, the existence of BOS can free up budget costs for madrasa activities, such as Independence Day activities. Apart from that, BOS funds are also used by madrasahs to provide various books so that they do not have to collect money from students' parents.

As for teachers, the existence of BOS provides convenience in enriching learning media such as projectors, providing textbooks and so on. Meanwhile, teachers with honorary status receive salaries from the BOS budget. Finally, for students, especially students who are less fortunate, with BOS, scholarships will be given

2. Program Socialization

Socialization of this program must be carried out in a systematic and planned manner. Socialization of BOS funds is carried out by the madrasah to students' parents both online and offline (Zubirman, 2023). This is done so that parents know the use of BOS funds in the future. Madrasahs usually hold meetings to discuss the BOS funding scheme at the start of the semester with the madrasah committee and of course the students' parents or guardians.

Therefore, madrasahs must frequently consult with the ministry. Apart from that, madrasahs must also hold more frequent meetings with the madrasah committee to discuss appropriate policies and targets for spending BOS funds in madrasahs (Fitri, 2023). The socialization of the BOS fund program also aims to provide transparency in the use of funds. Therefore, the madrasah must explain to the entire teacher council the amount of BOS funds along with their expenses and needs (Ratna, 2023)

3. Program Objectives

The objectives of a program become a benchmark for assessing the level of effectiveness and efficiency achieved. The BOS budget is used to reduce the financial burden of providing high quality education to the community. Education can be improved by providing high-quality teaching. Regarding the aim of the BOS funding program, Elyanti Fitri added that: "To help and support existing programs in Madrasahs, both the process of teaching and learning activities to be more optimal or other activities that support all activities in Madrasahs" (Fitri, 2023)

4. Program Monitoring

Monitoring a program is a task that is performed after the program is implemented. This program provides several forms of attention to program participants. Internal control in the school or madrasah context is one of two methods of monitoring BOS financial management. Apart from that, the school/madrasah committee and parents/guardians of students carry out monitoring or supervision. Meanwhile, audit teams from various ministries, such as the Ministry of Religion, the Ministry of Religion Inspectorate, and the Financial Audit Agency, as well as Non-Governmental Organizations (NGOs) who are serious about the development of the world of education and in seeing the accuracy of program targets and needs, carry out external monitoring or supervision.

BOS funds are essentially used to pay student school fees, pay volunteer or honorary teachers, student activities, curriculum and Madrasah facilities. BOS funds must also be able to improve the quality of education in madrasahs and provide sufficient opportunities for students to improve their achievements both inside and outside the madrasah (Suandi, 2019).

Implications of School Operational Assistance Funds (BOS)

BOS funds provided by the government can be used to organize educational programs to create quality educational services for the community (Wayuni S., 2017). Referring to Article 2 of Regulation 10 of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020, the BOS Fund aims to:

1. Help with school operational costs.

BOS funds are provided by the government to schools to assist in financing operational activities carried out to support the success of learning at the school.

2. Improve the quality of learning for students.

Schools are expected to be able to improve the quality of learning for students with educational programs implemented with the assistance that the government has provided.

BOS funds themselves have had a positive impact on improving the quality of education, but high schools and junior high schools also benefit from these BOS funds. The goals and objectives of the Bos Fund itself are aimed at students who are financially disadvantaged, especially their parents' jobs. Sumarni (2014).

So that from the BOS Funds, students at the Madrasah can get money get an education. The positive impact that has been felt by the community, especially female students, has been felt, but the process of managing the BOS Fund itself has had obstacles, as was the case in the research of Subkhi Widyatmoko and Suyatmini (2016). These obstacles include, the quality of teachers is still poor, accountability reports for BOS Funds are often late which will result in the distribution of BOS Funds being slow because of this in the following period, as well as a lack of educational support from the surrounding community as a result of which the BOS Funds have not been absorbed optimally. It is hoped that with the existence of BOS Funds, all matters related to education, especially issues regarding the quality and quality of madrasah education, can improve further, especially in terms of facilities and infrastructure which are still quite lagging behind from regions outside there due to limited distance and also in the distribution of these facilities and infrastructure.

As is the case in research by Safril Munandar (2018) where BOS funds are focused on improving learning facilities and infrastructure. By improving facilities and infrastructure as well as other facilities, the quality of education will also increase, but don't forget to also improve existing human resources, both from teachers in particular and the community consisting of students and their parents.

CONCLUSION

School Operational Assistance Funds (BOS) are funds that used primarily to fund non-personnel expenditure for primary and secondary education units as implementers of the compulsory education program and it may be possible to fund several other activities in accordance with the provisions of applicable laws and regulations (Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021). So that schools can provide better learning to students, BOS funds provided by the government can be used to organize educational programs to create quality educational services for the community.

BOS funds are essentially used to pay student school fees, pay volunteer or honorary teachers, student activities, curriculum and Madrasah facilities. BOS funds must also be able to improve the quality of education in madrasas and provide sufficient opportunities for students to improve their achievements both inside and outside the madrasah.

SUGGESTION

That is the explanation of the contents of the main material in this journal, of course there are still many shortcomings and errors in this paper. The author hopes for criticism and suggestions from readers so that it can improve the perfection of the journal in the

future and hopefully this paper can be useful and add to the readers' knowledge about School/Madrasah Operational Assistance Policies

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